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а	Control number	22222	Void □	OMB No. 1545-0008	F	or Paperwork	k Reduction A	ct Notice	and i	instructions	, see Form	n W-3SS.
ь	Employer's identificat	1	Wages, tips	s, other compe	ensation	2	Guam inc	ome tax v	withheld			
С	c Employer's name, address, and ZIP code						urity wages		4	Social sec	curity tax	withheld
							wages and tip	os	6	Medicare	tax withh	ield
d	d Employee's social security number						urity tips		8	Benefits in	ncluded ir	n Box 1
e Employee's name (first, middle initial, last)						Advance E	EIC payment		10			
					11	Statutory employee	Pension plan	942 employe	<i>/////</i> e	Subtotal	Defer compen	
					12	See Form	W-3SS instru	ıctions	13	Other	<u></u>	
f	Employee's address a	and ZIP code				Conv	/ A—For So	ocial Se	Curi	ity Admir		n
<u> </u>		****	- d T	Tay Statemen	L 40				Cuit			he Treasury
Form	W-2GU Gua	am wage a		Tax Statemen			Cat. No.					nue Service
а	Control number	55555	Void	OMB No. 1545-0008	F	or Paperwork	k Reduction A	ct Notice	and i	instructions	, see Form	n W-3SS .
b	Employer's identificat	ion number			1	Wages, tips	s, other compe	ensation	2	Guam inc	ome tax v	withheld
С	Employer's name, ad-	dress, and ZIP co	de		3	Social sec	urity wages		4	Social sec	curity tax	withheld
					5	Medicare v	wages and tip	os	6	Medicare	tax withh	ield
d	Employee's social se	curity number			7	Social sec	urity tips		8	Benefits i	ncluded ir	n Box 1
e	Employee's name (first	st, middle initial, la	ast)		9	Advance E	EIC payment		10			
					11	Statutory employee	Pension plan W-3SS instru	942 employed U uctions		Subtotal Other	Defer compen	
f	Employee's address a	and ZIP code			<u> </u>	Copy	A-For Sc	ocial Se	curi	ty Admir	istratio	n
Form	W-2GU Gua	am Wage a		Tax Statemen			Cat. No.					he Treasury nue Service
			Do N	NOT Cut or Sepa	irat	e Forms	on This Pa	age				
а	Control number	55555	Void	OMB No. 1545-0008	F	or Paperworl	k Reduction A	ct Notice	and	instructions	, see Forn	n W-3SS.
b	Employer's identificat	ion number	J	1	1	Wages, tips	s, other compe	ensation	2	Guam inc	ome tax	withheld
С	Employer's name, ad	dress, and ZIP co	de		3	Social sec	urity wages		4	Social se	curity tax	withheld
					5	Medicare	wages and tip	os	6	Medicare	tax withh	neld
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					11	Statutory employee	Pension plan	942 employe	e	Subtotal	Defer compen	
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а	Control number	55555	Void	OMB No. 1545-0008							
b	Employer's identificat	ion number	<u> </u>		1	Wages, tips	, other com	pensation	2	Guam inc	ome tax withheld
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		1.1	Statutory employee	Pension plan	942 employe	e	Subtotal	Deferred compensation			
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b	Employer's identificat			OMB No. 1545-0008	1	Wages, tips	s, other com	pensation	2	Guam inc	ome tax withheld
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							ages and tips	6	Medicare t	ax withheld
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а	Control number		Void	OMB No. 1545-0008	Tł	nis informatio	n is being fu	urnished to	the I	Dept. of Rev	venue and Taxation.
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	Employee's address				<u> </u>		ру С	JI LIVIEL	<u> </u>		ment of the Treasu
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а	Control number		Void	OMB No. 1545-0008	L	-					venue and Taxation.
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С	Employer's name, ad	dress, and ZIP co	de		3	Social seci	urity wages	'	4	Social sec	curity tax withheld
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f	Employee's address	and ZIP code			1	C	ору С—Е	or EMPL	.OYI	EE'S REC	ORDS

Notice to Employee

You must file a tax return regardless of your income it. any amount is shown in box 9, Advance EIC (earned income credit) payment.

File Copy B of this form with your 1993 Guam income tax return. Please keep Copy C for your records. If your name, social security number, or address is incorrect. correct Copies B and C, and ask your employer to correct your employment record. Be sure to ask the employer to file Form W-2c, Statement of Corrected Income and Tax Amounts, with the Social Security Administration (SSA) to correct any name, amount, or number error reported to SSA on Copy A of the Form W-2GU.

more for 1994, you may have to make estimated tax payments. Use Form 1040-ES, Estimated Tax for Individuals.

Box 8.—This amount is included in box 1. Do not add this amount to box 1. If there is an amount in this box, you may be able to deduct expenses that are related to fringe benefits; see the instructions for your income tax

Box 9.—Enter this amount on the advance earned income credit line of your tax return.

If you expect to owe self-employment tax of \$500 or

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Box 11.—If the "Pension plan" box is marked, special limits may apply to the amount of IRA contributions you may deduct on your return. If the "Deferred compensation" box is marked, then the elective deferrals shown in box 12 (for all employers, and for all such plans to which you belong) are generally limited to \$8,728. Elective deferrals for section 403(b) contracts are llimited to \$9,500 (\$12,500 in limited circumstances, see Pub. 571). Amounts over that must be included in income.

Caution: The elective deferral dollar limitation of \$8,728 under section 402(g) is subject to change for 1993.

Credit for Guam Income Tax Withheld.—If you are required to file your return with the United States or the Commonwealth of the Northern Mariana Islands, instead of Guam, add the Guam income tax withheld to the other withholding tax credits on your income tax return.

Credit for Excess Social Security and Medicare Taxes.—If more than one employer paid you wages during 1993 and more than the maximum social security tax or Medicare tax was withheld, you can have the excess refunded by filing Form 843, Claim for Refund and Request for Abatement, with the Internal Revenue Service Center in Philadelphia. (If you must file Form 1040 with the United States, however, you should claim the excess credit on Form 1040.)

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a	Control number		Void	OMB No. 1545-0008		,		
b	Employer's identificat	tion number	<u> </u>	e e e	1	Wages, tips, other compensation	2	Guam income tax withheld
С	Employer's name, ad	dress, and ZIP coo	le		3	Social security wages	. 4	Social security tax withheld
					.5	Medicare wages and tips	6	Medicare tax withheld
d	Employee's social se	curity number			7	Social security tips	8	Benefits included in Box 1
е	Employee's name (fir	st, middle initial, la	st)		9	Advance EIC payment	10	
			-,		11	Statutory Pension 942 employee plan employe	e e	Deferred Subtotal compensation
					12	See Form W-3SS instructions	13	Other
f	Employee's address	and ZIP code				Copy D—Fo	r er	nployer
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f	Employee's address	and ZIP code				Copy D-Fo	r er	nployer
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f	Employee's address	and ZIP code				Copy D—Fe	or e	nployer

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Note: There are major changes to the format of Form W-2GU.

Prepare Form W-2GU for each of your employees to whom any of the following items applied during 1993:

- a. You withheld income tax or social security and Medicare taxes.
- **b.** You would have withheld income tax if the employee had not claimed more than one withholding allowance.
- c. You paid any amount for services if you are in a trade or business. Include the cash value of any payment you made that was not in cash.
- d. You made any advance EIC (earned income credit) payments.

By January 31, 1994, furnish Copies B and C to each person who was your employee during 1993. For anyone who stopped working for you before the end of 1993, you may furnish them copies any time after employment ends. If the employee asks for Form W-2GU, furnish him or her the completed copies within 30 days of the request or the final wage payment, whichever is later. Send Copy A to the Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769, by February 28, 1994. (For more information, please see Form 941-SS and Circular SS.) Send Copy 1 to the Department of Revenue and Taxation.

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